

UNITED STATES DISTRICT COURT  
DISTRICT OF RHODE ISLAND

UNITED STATES OF AMERICA :  
:  
v. : CR No. 11-087A  
:  
ALLEN MARTIN :  
:

**MEMORANDUM AND ORDER**

Defendant has plead guilty to a Class A misdemeanor, failure to file a tax return (28 U.S.C. § 7203). The Plea Agreement filed in this case provides that the mandatory special assessment is \$100.00. (Document No. 2, ¶ 6). However, under 18 U.S.C. § 3013(a)(1)(A)(iii), the mandatory special assessment for a Class A misdemeanor is \$25.00 and thus by oral order dated May 25, 2011, the plea agreement was amended to reflect the correct amount. Since Defendant has already paid the incorrect amount of \$100.00, he has overpaid the special assessment and is entitled to a \$75.00 refund from the Clerk.

SO ORDERED

/s/ Lincoln D. Almond  
LINCOLN D. ALMOND  
United States Magistrate Judge  
June 3, 2011